SEP 2 5 2001

CFO 15488 US

## COMBINED DECLARATEMENT POWER OF ATTORNEY FOR PATENT APPLICATION

(page 1)

As a below named inventor, I hereby declare that:

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled PRINTING SYSTEM PROVIDING VIRTUAL PRINTING APPARATUS  the specification of which is attached hereto; or was filed on June 27, 2001 as United States Application No. or PCT International Application No. 09/891,581 and was amended on (if applicable).  I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.  I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR §1.56.  I hereby claim foreign priority benefits under 35 U.S.C. §119(a)-(d) or §365(b), of any foreign application(s) for patent or inventor's certificate, or §365(a) of any PCT international application which designates at least one country other than the United States, listed below and have also identified below any foreign application for patent or inventor's certificate, or PCT international application having a filing date
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certificate, or §365(a) of any PCT international application which designates at least one country other than the United States, listed below
before that of the application on which priority is claimed:
( Yes / No )
Country Application No. Filed (Day / Mo. / Yr. ) Priority Claimed
Japan 193057/2000(Pat.) 27/June/2000 Yes
Japan 191453/2001(Pat.) 25/June/2001 Yes
prior application and the national or PCT international filing date of this application.  Status  Application No. Filed (Day/Mo./Yr.) (Patented, Pending, Abandoned)  I hereby appoint the practitioners associated with the firm and Customer Number provided below to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith, and direct that all correspondence be addressed to the address associated with that Customer Number:  FITZPATRICK, CELLA, HARPER & SCINTO  Customer Number: 05514
I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.  Full Name of Sole or First Inventor  Masayuki Sakura  Inventor's signature  Muyh Suhu  Citizen/Subject of Japan
Residence Kanagawa, Japan
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